

COPY *in opinion*

A79

State of New Hampshire  
OFFICE OF ATTORNEY-GENERAL

NEW HAMPSHIRE LAW LIBRARY

1956

SEP 22 1998

April 30

CONCORD, N.H.

Mr. William A. Healy  
Technical Secretary  
New Hampshire Water Pollution Commission  
Concord, New Hampshire

Dear Mr. Healy:

This is in response to your request of April 18th, for our opinion as to whether the tax exemption authorized by Laws 1955, chapter 196 for facilities or devices designed to reduce water or air pollution applies to facilities which were constructed prior to the effective date of the act.

It is our understanding that the Public Service Company of New Hampshire installed air pollution control facilities at Manchester and Portsmouth prior to the passage of the legislation in question and has requested that these facilities be exempted from its tax base.

Revised Statutes Annotated 149:5-a (Laws 1955, c. 196) provides:

"5-a. Tax Exemption. In view of the general public benefits resulting from the control of pollution in the surface waters or air of the state and to further promote the purposes and objectives of this chapter, any treatment facility, device, appliance or installation (whether consisting of real or personal property or a combination of both) built, constructed or placed in operation by any person, firm or corporation in this state wholly or partly for the purpose of reducing, controlling or eliminating any source of pollution shall be exempt from taxes levied under chapter 73 of the Revised Laws for a period of twenty-five years for that percentage of the valuation effective in the control of water or air pollution as the commission shall determine. Upon such determination the commission shall notify the municipality of the percentage determined by it to be subject to exemption from taxes, and the taxing officials shall thereafter reduce the assessment by a like amount."

COPY

Mr. William A. Healy

-2-

It is the opinion of this office that this provision applies to installations constructed prior to the enactment of section 5-a and that the Water Pollution Commission may proceed with its determination of the percentage of valuation effective in air pollution control.

It is noted that the effective date of the legislation was April 1, 1955, whereas the date of passage was June 9, 1955. April 1 is the date when property taxes are assessed for the following year. This would indicate that the legislature intended the exemption to apply to existing pollution control facilities as well as to those subsequently constructed, after a determination is made by the Water Pollution Commission.

Very truly yours,

Elmer T. Bourque  
Assistant Attorney General

ETB/T

cc: Tax Commission